



CITY OF BOERNE PROPOSED BUDGET SUMMARY FY 2015-2016

This budget will raise more revenue from property taxes than last year's budget by an amount of \$333,284, which is a 5 percent increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$319,271.

MUNICIPAL DEBT OBLIGATIONS AS OF OCTOBER 1, 2015 - \$33,794,967

TAX RATES	FY 2015	FY 2016
Property tax rate	0.4720	
Effective tax rate	0.4684	
Effective M&O rate	0.4501	
Rollback rate	0.5160	
Debt rate	0.1628	

GOVERNING BODY	RECORD VOTE
Mike Schultz	
Jeff Haberstroh	
Nina Woolard	
Charlie Boyd	
Ron Cisneros	
Christina Bergmann	

**CITY MANAGER:
RONALD C. BOWMAN**

**DEPUTY CITY MANAGER:
JEFFREY A. THOMPSON**

**ASSISTANT CITY MANAGER:
LINDA ZARTLER**

**FINANCE DIRECTOR:
SANDRA MATTICK, CPA, CGFO**

**ASSISTANT FINANCE DIRECTOR:
ANGIE RIOS, CPA**

July 28, 2015

CITY OF BOERNE, TEXAS
PROPOSED
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016

MAYOR
Mike Schultz

MAYOR PRO TEM
Ron Cisneros

CITY COUNCIL MEMBERS

Jeff Haberstroh
Nina Woolard
Charlie Boyd
Christina Bergmann

CITY MANAGER
Ronald C. Bowman

DEPUTY CITY MANAGER
Jeffrey A. Thompson

ASSISTANT CITY MANAGER
Linda Zartler

MANAGEMENT

Pam Bransford	Public Relations Coordinator
Kirsten Cohoon	City Attorney
Lori Carroll	City Secretary
James Kohler	Chief of Police
Michael Mann, PE	Public Works Director
Sandra Mattick, CPA, CGFO	Finance Director
Mark Mattick	Fire Marshal/Emergency Operations Director
Doug Meckel	Fire Chief
Mike Raute	Information Technology Director
Angie Rios, CPA	Assistant Finance Director
Kelly Skovbjerg	Library Director
Chris Turk	Planning and Community Development Director
Larry Woods	Convention and Visitors Bureau Director
Danny Zincke	Parks & Recreation Director

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FY 2015 - 2016

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BUDGET MESSAGE

July 28, 2015

TO: Honorable Mayor and Council Members

FROM: Ronald C. Bowman, City Manager
Jeff Thompson, Deputy City Manager
Linda Zartler, Assistant City Manager
Sandra Mattick, CPA, CGFO, Director of Finance

RE: FY 2015-2016 Proposed Budget

Attached for your review is the City of Boerne's Proposed Budget for the fiscal year 2015 - 2016. This budget outlines the programs and services to be provided by the City during the coming year.

Major projects that are funded in the current FY 2015 that will address traffic and growth issues for the City include two TxDOT roadway projects; IH 10 frontage road expansion and Scenic Loop Road/Cascade Caverns Road and bridge improvements. School Street improvements are complete and the expansion of the Street Dept. maintenance facility is underway.

Major projects included in the FY 2016 budget are the renovation of Optimist Park, the installation of a traffic signal preemption system for improved response time for emergency vehicles and a study for improvements to Cascade Caverns Road. In addition to these major projects, the FY 2016 budget includes the addition of four police officers, two firefighters and three public works/utilities employees. This brings the total authorized full time positions for the City to 237.

This budget has been prepared without increasing the ad valorem tax rate of \$0.4720/\$100 valuation. The last tax rate increase was \$0.02 in FY 2013 and was related to the issuance of the 2007 Quality of Life Bonds. The tax rate is broken down into the Debt Service Tax Rate of 14.59 cents and the Maintenance and Operations Tax Rate of 32.61 cents for FY 2015-2016.

The only City utility with a budgeted rate increase is the Natural Gas utility. This rate increase is CPI based and budgeted to be 3%. This equates to \$2.35 per month for the average residential customer.

The budget for General Governmental funds totals \$21,941,482, with the General Fund making up \$14,919,114 or 68% of that total. The budget for Utilities totals \$36,216,033. The Utilities budget includes the balance of the

2010 Wastewater Revenue Bond Construction that is funding some new Wastewater projects. The combined total budget amounts to \$58,157,515.

We believe these documents reflect all the items discussed previously during budget workshops and constitute a sound financial plan to address the current and future growth occurring in Boerne while maintaining service levels our citizens have come to expect.

As a reminder, this budget is a work-in-progress and as Council directs, changes can be made until the final adopted budget takes effect on October 1, 2015.

CITY OF BOERNE
GLOSSARY
2015-2016 BUDGET

The Annual Budgets contain specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this document in understanding these terms, a budget glossary has been developed.

APPROPRIATION - An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

ASSESSED VALUATION - A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BUDGET - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAPITAL BUDGET - A plan of proposed expenditures for major improvements, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year.

DEBT SERVICE - The City's obligation to pay principal and interest on bonded debt according to a predetermined payment schedule.

DELINQUENT TAXES - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31st.

DEPARTMENT - A specific functional area within the organization.

DEPRECIATION - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

EFFECTIVE TAX RATE – State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to provide a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property and newly constructed property. If the proposed tax rate exceeds the effective tax rate, State law requires that special notices must be posted and published. If the increase is more than 8%, the increase above 8% is subject to a possible rollback election by the voters.

ENTERPRISE FUND - A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises -where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

EXPENDITURES - If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements for these purposes.

EXPENSE - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future periods.

FISCAL YEAR - An accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The excess of a fund's assets over its liabilities.

GENERAL FUND - The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION DEBT - Tax supported bonded debt which is backed by the full faith and credit of the City. In Texas, G.O. bonds must be authorized by public referendum.

GOAL - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

PERSONNEL EXPENDITURES - For the purpose of budgeting, this term refers to all wages and related items: regular pay, longevity pay, social security, life insurance, retirement plan contributions and health insurance.

PROPERTY TAXES - Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

REVENUE - The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use.

REVENUE BONDS - Bonds of the City which are supported by the revenue generating capacity of the electric, water, wastewater and gas systems.

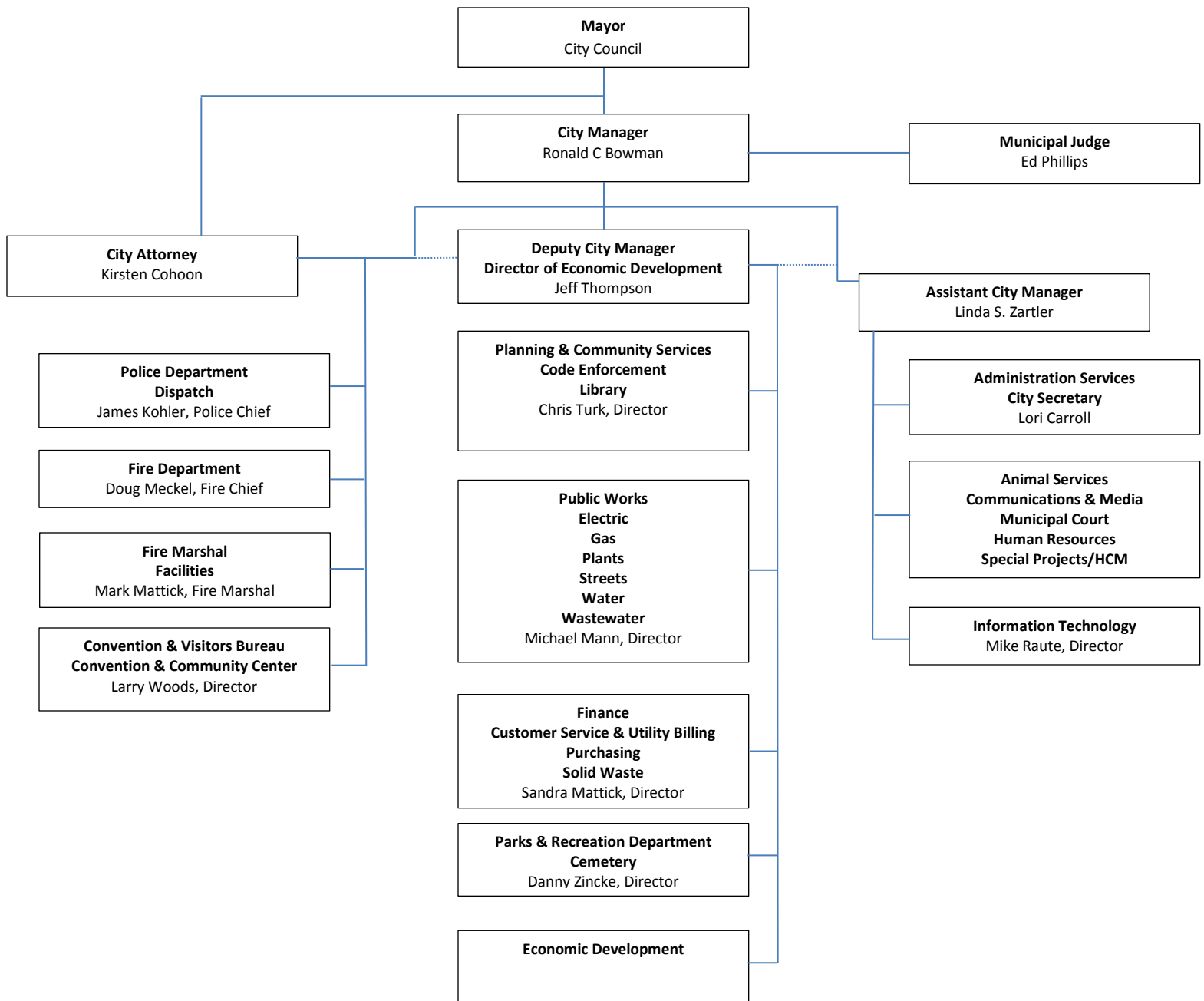
SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX BASE - The total value of all real, person and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

TAX RATE - Total tax rate is set by Council and is made up of two components: debt service and operations rates. It is the amount levied for each \$100 of assessed valuation.

TAX ROLL - The official list showing the amount of taxes levied against each taxpayer or property.

TRANSMITTAL LETTER - A general discussion of the proposed budget presented in writing as a part of the budget document. This letter explains principal budget issues against the background of financial experience in recent years.



CITY OF BOERNE
PROPOSED BUDGET SUMMARY
FY 2015-2016

FUND	2013-2014 ACTUAL	2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET
GENERAL			
ADMINISTRATION	\$ 2,343,840	\$ 2,560,206	\$ 2,423,076
STREET	1,539,356	2,198,904	1,811,729
LAW ENFORCEMENT	3,745,795	4,060,623	4,425,369
MUNICIPAL COURT	262,089	296,571	313,416
ANIMAL CONTROL	174,997	195,140	222,010
FACILITIES & EMERGENCY OPS	661,632	792,807	950,844
PLANNING & COMM. DEVELOPMENT	774,776	695,917	833,441
CONV/COMMUNITY CENTER	326,640	312,014	161,820
COMMUNICATIONS	895,406	977,448	1,063,540
INFORMATION TECHNOLOGY	576,486	766,318	912,958
FIRE DEPT.	1,338,543	1,411,588	1,800,911
TOTAL GENERAL FUND	<u>\$ 12,639,560</u>	<u>\$ 14,267,536</u>	<u>\$ 14,919,114</u>
OTHER FUNDS			
HOTEL/MOTEL/CVB	\$ 487,816	\$ 517,116	\$ 523,174
PARKS	1,693,870	2,050,722	2,427,842
LIBRARY	977,445	1,587,790	1,061,559
ECONOMIC DEVELOPMENT FUND	309,541	932,897	591,005
DEBT SERVICE	2,343,328	2,345,995	2,252,859
CEMETERY	58,465	95,665	165,929
TOTAL OTHER FUNDS	<u>\$ 5,870,465</u>	<u>\$ 7,530,185</u>	<u>\$ 7,022,368</u>
TOTAL GENERAL GOVERNMENT	<u><u>\$ 18,510,025</u></u>	<u><u>\$ 21,797,721</u></u>	<u><u>\$ 21,941,482</u></u>
UTILITY FUNDS			
ELECTRIC	\$ 16,056,946	\$ 17,046,005	\$ 16,064,453
WATER	7,213,122	6,494,741	6,244,845
WASTEWATER	8,959,960	8,554,093	7,959,747
GAS	3,134,236	2,153,230	2,386,157
SOLID WASTE	598,008	658,153	701,963
CAPITAL RECOVERY	895,060	635,000	1,080,000
2010 WW REVENUE BOND CONSTR.	332,579	1,932,500	1,778,868
TOTAL UTILITY FUNDS	<u>\$ 37,189,911</u>	<u>\$ 37,473,722</u>	<u>\$ 36,216,033</u>
TOTAL ALL FUNDS	<u><u>\$ 55,699,936</u></u>	<u><u>\$ 59,271,443</u></u>	<u><u>\$ 58,157,515</u></u>

CITY OF BOERNE, TEXAS
PROPERTY TAX SCHEDULE
PROJECTED 2015-2016

	ACTUAL FY 2013-2014	ACTUAL FY 2014-2015	PROJECTED 7-13-15 PRELIMINARY FY 2015-2016
ASSESSED VALUATION			
REAL PROPERTY	\$ 507,468,930	\$ 527,594,357	\$
IMPROVEMENTS	1,022,006,670	1,070,245,030	
PERSONAL PROPERTY	125,794,130	131,837,480	
SUB-TOTAL	\$ 1,655,269,730	\$ 1,729,676,867	\$ -
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	\$ 335,436,070	\$ 335,851,989	\$
EXEMPTIONS (PRORATED)	-	-	
HOMESTEAD CAP	2,886,123	3,029,567	
AG LOSS	19,913,720	21,172,830	
ABATEMENTS	9,806,166	8,560,418	
DISABLED VET	6,174,257	8,646,448	
HOUSE BILL 366	25,300	27,060	
HISTORICAL			
FREEPORT	11,340,620	12,237,620	
ADJUST FOR CAD EST OF PROTEST VALUE	8,688,976	5,147,372	
TOTAL EXEMPTIONS	394,271,232	394,673,304	-
TOTAL TAXABLE VALUE BEFORE FREEZE	\$ 1,260,998,498	\$ 1,335,003,563	\$ -
LESS: FREEZE TAXABLE AMOUNT	147,713,929	162,451,069	-
TRANSFER ADJUSTMENT	16,257	238,957	-
NET TAXABLE VALUE AFTER FREEZE	1,113,268,312	1,172,313,537	-
LEVY USING \$0.4720/100	5,254,626	5,533,320	5,844,869
PLUS TAXES ON FREEZE TAXABLE	548,127	622,155	643,890
TOTAL LEVY	\$ 5,802,754	\$ 6,155,475	\$ 6,488,759
TAX RATE/\$100 VALUATION			
GENERAL FUND	\$ 0.1510	\$ 0.1584	\$ 0.1682
PARK FUND	0.0947	0.0994	0.1034
LIBRARY FUND	0.0490	0.0514	0.0545
DEBT SERVICE FUND	0.1773	0.1628	0.1459
TOTAL TAX RATE	\$ 0.4720	\$ 0.4720	\$ 0.4720
CURRENT LEVY (NET)	\$ 5,802,754	\$ 6,155,475	\$ 6,488,759
PERCENT OF LEVY COLLECTED	@98.0%	@98.0%	@98.0%
DISTRIBUTION BY FUND			
GENERAL FUND	\$ 1,818,924	\$ 2,024,884	\$ 2,267,315
PARK FUND	1,141,234	1,270,457	1,392,905
LIBRARY FUND	590,122	656,942	733,802
DEBT SERVICE FUND	2,136,418	2,080,082	1,964,962
CURRENT COLLECTIONS	\$ 5,686,698	\$ 6,032,365	\$ 6,358,984

NOTES:

1. 2015-2016 keeps the tax rate the same @ \$0.4722/\$100 value.
2. 2014-2015 keeps the tax rate the same @ \$0.4722/\$100 value.
3. 2013-2014 keeps the tax rate the same @ \$0.4722/\$100 value.
4. 2012-2013 increases the tax rate by \$0.02 @ \$0.4720/\$100 value and includes the 2012 Tax Notes
5. 2011-2012 uses the effective tax rate @ \$0.4520/\$100 value.

CITY OF BOERNE, TEXAS
SUMMARY OF OUTSTANDING BONDED DEBT
GENERAL OBLIGATION BONDS, CERTIFICATES OF
OBLIGATION AND TAX NOTES

YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL
2016	1,385,000	864,359	2,249,359
2017	1,430,000	825,376	2,255,376
2018	1,475,000	787,475	2,262,475
2019	1,515,000	750,913	2,265,913
2020	1,270,000	713,988	1,983,988
2021	1,315,000	676,838	1,991,838
2022	1,355,000	632,113	1,987,113
2023	1,410,000	579,338	1,989,338
2024	1,465,000	527,138	1,992,138
2025	1,515,000	475,488	1,990,488
2026	1,570,000	421,563	1,991,563
2027	1,620,000	365,003	1,985,003
2028	1,375,000	308,969	1,683,969
2029	1,430,000	253,394	1,683,394
2030	1,495,000	194,719	1,689,719
2031	1,545,000	132,672	1,677,672
2032	1,010,000	75,500	1,085,500
2033	1,005,000	25,125	1,030,125
	<u>\$ 25,185,000</u>	<u>\$ 8,609,967</u>	<u>\$ 33,794,967</u>

CITY OF BOERNE, TEXAS
SUMMARY OF OUTSTANDING BONDED DEBT
UTILITY SYSTEM REVENUE BONDS
CURRENTLY OUTSTANDING

<u>YEAR ENDING SEPTEMBER 30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	1,250,000	1,934,888	3,184,888
2017	1,305,000	1,881,278	3,186,278
2018	1,365,000	1,822,678	3,187,678
2019	1,425,000	1,759,900	3,184,900
2020	1,485,000	1,700,870	3,185,870
2021	1,550,000	1,638,634	3,188,634
2022	1,615,000	1,573,217	3,188,217
2023	1,680,000	1,505,251	3,185,251
2024	1,750,000	1,433,907	3,183,907
2025	1,825,000	1,359,381	3,184,381
2026	1,905,000	1,279,336	3,184,336
2027	1,380,000	1,188,847	2,568,847
2028	1,440,000	1,124,788	2,564,788
2029	1,505,000	1,057,681	2,562,681
2030	1,575,000	987,494	2,562,494
2031	1,650,000	913,525	2,563,525
2032	1,730,000	832,200	2,562,200
2033	1,820,000	743,450	2,563,450
2034	1,915,000	651,913	2,566,913
2035	1,840,000	562,175	2,402,175
2036	1,935,000	472,519	2,407,519
2037	2,030,000	377,081	2,407,081
2038	2,130,000	275,681	2,405,681
2039	2,240,000	169,163	2,409,163
2040	2,350,000	57,281	2,407,281
	<u>\$ 42,695,000</u>	<u>\$ 27,303,136</u>	<u>\$ 69,998,136</u>

CITY OF BOERNE
GENERAL FUND
DETAIL REVENUES
PROPOSED FY 2015 - 2016

	ACTUAL 2013-2014	ESTIMATE 2014-2015	PROPOSED 2015-2016
REVENUES			
AD VALOREM TAX	\$ 1,861,571	\$ 2,075,000	\$ 2,267,315
PENALTIES & INTEREST	48,663	43,000	50,000
TAX CERTIFICATES	910	850	850
CITY SALES & USE TAX	5,420,527	5,677,297	6,017,935
TELE RIGHT-OF-WAY	134,357	125,000	125,000
CABLE TV FRANCH. FEE	128,364	135,000	150,000
BANDERA EL. GRS. REC.	154,021	160,000	170,000
WASTE MANAGEMENT FRANCH. FEE	72,848	80,000	80,000
ST. RENTAL BOERNE UTILITIES	1,767,765	1,789,105	1,746,978
PEC LELECTRIC GRS. REC.	40,102	35,000	40,000
MIXED DRINK TAX	24,951	25,000	20,000
LICENSES	7,460	5,000	8,000
PERMITS & INSPECTIONS	821,860	525,000	550,000
ANIMAL CONTROL REVENUE	19,386	16,000	16,000
FEES:P&Z,COUNCIL,BOARD	2,530	5,000	10,000
FEES: PLAN REVIEW	56,604	35,000	40,000
FEES: PD PATROL VEHICLE	1,750	500	1,000
FINES	316,436	237,743	282,600
CON/COMM CTR RENTAL	57,343	60,000	65,000
CON/COMM CTR CATERING	4,118	5,000	5,500
CON/COMM CTR AUDIO VISUAL	687	750	3,000
GRANT - LEOSE	3,295	3,402	
GRANT - DOWNTOWN REVITALIZATION	22,129	4,000	-
GRANT- MISCELLANEOUS	3,428	75,000	50,000
DONATIONS	2,719	1,500	5,000
CONTRIB. FROM COUNTY FOR COMM.	386,108	430,922	483,275
CONTRIB. FROM FAIR OAKS FOR COMM.	178,928	186,560	172,487
COMMUNICATION ALLOC.- UTILITIES	226,014	234,587	245,491
BISD SCH OFFICER CONTR.	168,000	168,000	204,974
ANIMAL CONTROL CONTRACTS	10,772	10,772	10,772
I/T ALLOC-UTILITIES	375,865	459,846	564,684
COUNTY CONTR. - FIRE PROTECTION	275,520	294,000	346,174
MISCELLANEOUS REVENUE	86,399	15,000	60,000
ACCIDENT REPORTS	6,328	8,500	6,000
POLICE SEIZED PROCEEDS	32,506	26,000	4,000
MISC REV-CONV/COMM CNTR	-	5	1,000
PROCEEDS ON EQUIP/PROP SALES	-	19,351	10,000
INTEREST ON INVESTMENTS	22,311	25,000	15,000
TRNSF. FROM OTHER FUNDS	77,876	1,147,786	405,786
FUND BAL - COMM RESERVE			40,666
FUND BAL-SEIZED PROCEEDS	-	9,165	13,360
FUND BAL-SECURITY/TECH FUND	12,419	17,500	18,268
FUND BAL-EXCS SALES TAX	-	161,355	131,521
FUND BALANCE	-	181,331	481,478
TOTAL REVENUES	\$ 12,832,870	\$ 14,514,827	\$ 14,919,114

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2015-2016

	ACTUAL FY 2013-2014	ESTIMATED FY 2014-2015	PROPOSED FY 2015-2016
ADMINISTRATION			
PERSONNEL SERVICES	\$ 951,108	\$ 1,164,019	\$ 1,295,550
GENERAL EXPENSES	63,762	59,000	58,900
MAINTENANCE	15,382	17,595	30,000
CONTRACTUAL	656,972	279,306	417,174
CAPITAL OUTLAY	106,881	24,978	5,000
NON-DEPARTMENTAL	462,959	935,565	435,902
SPECIAL PROJECTS	86,776	278,805	180,550
TOTAL ADMINISTRATION	\$ 2,343,840	\$ 2,759,268	\$ 2,423,076
STREET DEPARTMENT			
PERSONNEL SERVICES	\$ 1,022,170	\$ 978,995	\$ 1,171,125
SUPPLIES	215,393	203,446	240,000
GENERAL EXPENSES	5,454	10,400	9,500
MAINTENANCE	30,533	34,000	39,850
CONTRACTUAL	153,679	135,896	155,708
CAPITAL OUTLAY	112,127	1,115,546	195,546
TOTAL STREET DEPT	\$ 1,539,356	\$ 2,478,283	\$ 1,811,729
LAW ENFORCEMENT			
PERSONNEL SERVICES	\$ 3,160,443	\$ 3,291,452	\$ 3,788,213
SUPPLIES	85,138	57,993	85,000
GENERAL EXPENSE	60,780	60,500	65,500
MAINTENANCE EXPENSE	45,305	41,000	43,125
CONTRACTUAL	219,798	230,231	259,761
CAPITAL OUTLAY	174,331	207,324	183,770
TOTAL LAW ENFORCEMENT	\$ 3,745,795	\$ 3,888,500	\$ 4,425,369
MUNICIPAL COURT			
PERSONNEL SERVICES	\$ 180,705	\$ 190,433	\$ 208,698
GENERAL SERVICES	4,522	4,300	7,300
MAINTENANCE	1,390	250	1,000
CONTRACTUAL	69,420	72,490	85,150
CAPITAL OUTLAY	6,052	16,672	11,268
TOTAL MUNICIPAL COURT	\$ 262,089	\$ 284,145	\$ 313,416
ANIMAL CONTROL			
PERSONNEL SERVICES	\$ 142,466	\$ 153,989	\$ 175,342
SUPPLIES	1,953	1,206	2,800
GENERAL EXPENSE	13,088	11,500	12,000
MAINTENANCE EXPENSE	2,792	3,000	7,000
CONTRACTUAL	13,053	18,623	23,868
CAPITAL OUTLAY	1,645	1,000	1,000
TOTAL ANIMAL CONTROL	\$ 174,997	\$ 189,318	\$ 222,010
FACILITIES & EMERGENCY OPERATIONS			
PERSONNEL SERVICES	\$ 498,550	\$ 543,040	\$ 593,823
SUPPLIES EXPENSE	6,245	5,520	6,000
GENERAL EXPENSE	6,746	19,000	20,550
MAINTENANCE	16,457	42,500	71,500
CONTRACTUAL	89,953	117,139	149,125
CAPITAL OUTLAY	43,681	138,081	109,846
TOTAL FACILITIES & EMERGENCY OPS	\$ 661,632	\$ 865,280	\$ 950,844

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2015-2016

	ACTUAL FY 2013-2014	ESTIMATED FY 2014-2015	PROPOSED FY 2015-2016
PLAN & COMM DEVEL. & CODE			
PERSONNEL SERVICES	\$ 707,266	\$ 667,255	\$ 725,363
SUPPLIES	2,714	2,179	2,500
GENERAL EXPENSE	8,433	9,550	10,800
MAINTENANCE	1,907	1,280	800
CONTRACTUAL	53,361	78,690	92,478
CAPITAL OUTLAY	1,095	1,500	1,500
TOTAL PLAN & COMM DEVEL. & CODE	\$ 774,776	\$ 760,454	\$ 833,441
CONV/COMM CENTER			
PERSONNEL SERVICES	\$ 243,329	\$ 229,067	\$ 81,416
SUPPLIES	5,571	5,500	5,450
GENERAL EXPENSE	7,328	6,150	8,250
MAINTENANCE	13,010	16,600	20,800
CONTRACTUAL	30,646	37,423	38,904
CAPITAL OUTLAY	26,756	13,092	7,000
TOTAL CONV/COMM CTR	\$ 326,640	\$ 307,832	\$ 161,820
COMMUNICATIONS DEPT			
PERSONNEL SERVICES	\$ 829,335	\$ 774,620	\$ 915,539
GENERAL EXPENSE	8,377	11,579	11,579
MAINTENANCE	3,015	11,000	10,000
CONTRACTUAL	42,408	50,074	55,922
CAPITAL OUTLAY	12,271	12,047	70,500
TOTAL COMM DEPT	\$ 895,406	\$ 859,320	\$ 1,063,540
INFORMATION TECHNOLOGY			
PERSONNEL SERVICES	\$ 333,759	\$ 407,344	\$ 434,874
FUEL & OIL	583	330	400
GENERAL EXPENSE	3,094	7,009	12,850
MAINTENANCE	16,958	25,500	46,845
CONTRACTUAL	160,509	166,176	275,342
CAPITAL OUTLAY	61,583	131,093	142,647
TOTAL INFORMATION TECHNOLOGY	\$ 576,486	\$ 737,452	\$ 912,958
FIRE DEPARTMENT			
PERSONNEL SERVICES	\$ 1,081,060	\$ 1,146,801	\$ 1,363,523
SUPPLIES	20,189	16,322	21,400
GENERAL EXPENSES	60,496	72,462	67,450
MAINTENANCE	56,518	41,500	54,500
CONTRACTUAL	55,361	55,374	58,538
CAPITAL OUTLAY	48,211	37,888	210,500
NON-DEPARTMENTAL	16,708	14,628	25,000
TOTAL FIRE DEPT	\$ 1,338,543	\$ 1,384,975	\$ 1,800,911
TOTAL APPROPRIATIONS	\$ 12,639,560	\$ 14,514,827	\$ 14,919,114

CITY OF BOERNE
SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
SUMMARY OF PROPOSED BUDGET
FY 2015-2016

	<u>ACTUAL</u> <u>FY 2013-2014</u>	<u>ESTIMATE</u> <u>FY 2014-2015</u>	<u>PROPOSED</u> <u>FY 2015-2016</u>
REVENUES			
HOTEL/MOTEL TAXES	\$ 497,855	\$ 475,000	\$ 510,000
OTHER REVENUES-PENALTIES	1,031	894	1,000
INTEREST	958	1,000	500
MISCELLANEOUS REVENUES	54	80	100
FUND BALANCE	<u>-</u>	<u>57,560</u>	<u>11,574</u>
TOTAL REVENUES	\$ <u>499,898</u>	\$ <u>534,534</u>	\$ <u>523,174</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 238,403	\$ 261,393	\$ 279,600
GENERAL EXPENSE	177,695	199,619	195,574
MAINTENANCE	8,527	21,024	11,000
CONTRACTUAL:			
BOERNE AREA ARTISTS ASSOC.	3,000	3,000	-
BOERNE PERFORMING ARTS	6,000	8,000	-
H-M ROD RUN	5,500	5,500	5,500
GENEALOGICAL SOCIETY	1,000	1,000	1,000
TEXAS CORVETTE ASSOC.	5,000	5,000	5,000
BOERNE CHAMBER OF COMMERCE	3,000	3,000	-
TRANS-GEN FUND-CONV./COMM. CNTR.	-	-	-
TRANS-GEN FUND - PUBLIC ART	25,000	25,000	25,000
CAPITAL OUTLAY	<u>14,691</u>	<u>1,998</u>	<u>500</u>
TOTAL APPROPRIATIONS	\$ <u>487,816</u>	\$ <u>534,534</u>	\$ <u>523,174</u>
ENDING BALANCE	\$ <u>12,082</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
PARK FUND
SUMMARY OF PROPOSED BUDGET
FY 2015-2016

	<u>ACTUAL</u> <u>FY 2013-2014</u>	<u>ESTIMATE</u> <u>FY 2014-2015</u>	<u>PROPOSED</u> <u>FY 2015-2016</u>
REVENUES			
AD VALOREM TAXES	\$ 1,167,297	\$ 1,300,000	\$ 1,390,087
SPECIAL REVENUES	498,776	467,114	516,500
CONTRIBUTIONS	10,900	13,691	12,500
OTHER REVENUES	121,616	59,338	24,000
INTEREST	2,011	900	1,500
FUND BALANCE	-	55,617	23,255
TOTAL REVENUE	<u>\$ 1,800,600</u>	<u>\$ 1,896,660</u>	<u>\$ 1,967,842</u>
TRANSFERS FROM OTHER FUNDS	<u>50,000</u>	<u>425,000</u>	<u>460,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,850,600</u>	<u>\$ 2,321,660</u>	<u>\$ 2,427,842</u>
APPROPRIATIONS			
PARKS			
PERSONNEL SERVICES	\$ 1,121,610	\$ 1,167,960	\$ 1,363,389
SUPPLIES	40,345	33,752	39,500
GENERAL	136,531	136,574	150,800
MAINTENANCE	145,126	141,131	144,500
CONTRACTUAL	99,181	110,903	148,345
CAPITAL OUTLAY	70,754	609,443	485,000
TOTAL PARKS	<u>\$ 1,613,547</u>	<u>\$ 2,199,763</u>	<u>\$ 2,331,534</u>
POOL			
PERSONNEL SERVICES	\$ 52,478	\$ 54,000	\$ 59,208
SUPPLIES & GENERAL	3,615	6,000	6,000
MAINTENANCE	21,462	20,923	25,500
CONTRACTUAL	2,768	3,099	3,300
CAPITAL OUTLAY	-	37,875	2,300
TOTAL POOL	<u>\$ 80,323</u>	<u>\$ 121,897</u>	<u>\$ 96,308</u>
TOTAL APPROPRIATIONS	<u>\$ 1,693,870</u>	<u>\$ 2,321,660</u>	<u>\$ 2,427,842</u>
ENDING BALANCE	<u>\$ 156,730</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
LIBRARY FUND
SUMMARY OF PROPOSED BUDGET
FY 2015-2016

	ACTUAL <u>FY 2013-2014</u>	ESTIMATE <u>FY 2014-2015</u>	PROPOSED <u>FY 2015-2016</u>
REVENUES			
AD VALOREM TAXES	\$ 604,162	\$ 675,000	\$ 738,484
CONTRIBUTIONS	302,805	653,668	233,382
SPECIAL REVENUES	43,310	39,700	39,000
GRANTS	3,795	1,137	-
INTEREST	1,610	300	800
MISCELLANEOUS	945	327	2,500
FUND BALANCE	20,818	12,578	47,393
TOTAL REVENUE	\$ <u>977,445</u>	\$ <u>1,382,710</u>	\$ <u>1,061,559</u>
TRANSFERS FROM OTHER FUNDS	\$ <u>-</u>	\$ <u>150,000</u>	\$ <u>-</u>
TOTAL AVAILABLE FUNDS	\$ <u>977,445</u>	\$ <u>1,532,710</u>	\$ <u>1,061,559</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 705,769	\$ 711,142	\$ 794,488
SUPPLIES	62,231	58,500	67,260
GENERAL	47,865	47,550	51,650
MAINTENANCE	25,577	32,000	37,700
CONTRACTUAL	83,075	88,518	108,461
CAPITAL OUTLAY	52,928	595,000	2,000
TOTAL APPROPRIATIONS	\$ <u>977,445</u>	\$ <u>1,532,710</u>	\$ <u>1,061,559</u>
ENDING BALANCE	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BOERNE
ECONOMIC DEVELOPEMENT FUND
SUMMARY OF PROPOSED BUDGET
FY 2015-2016

	ACTUAL 2013-2014	ESTIMATE 2014-2015	PROPOSED 2015-2016
REVENUES			
INTEREST	\$ 210	\$ 300	\$ 250
TRANSFER FROM GENERAL FUND	52,520	39,657	90,755
TRANSFER FROM ELECTRIC UTILITY	225,000	250,000	250,000
TRANSFER FROM WATER UTILITY	275,000	250,000	250,000
FUND BALANCE	-	123,922	-
TOTAL REVENUES	\$ 552,730	\$ 663,879	\$ 591,005
APPROPRIATIONS			
GENERAL	\$ 8,546	\$ 31,962	\$ 25,000
CONTRACTUAL	300,995	300,000	436,005
CAPITAL OUTLAY			-
NON-DEPARTMENTAL	-	331,917	130,000
TOTAL APPROPRIATIONS	309,541	663,879	591,005
NET CASH INCR/(DECR)	\$ 243,189	\$ -	\$ -

CITY OF BOERNE
DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2015-2016

	ACTUAL FY 2013-2014	ADOPTED FY 2014-2015	PROPOSED FY 2015-2016
REVENUES			
AD VALOREM TAXES	\$ 2,187,063	\$ 2,080,082	\$ 1,964,962
TRANSFER IN - EX SALES TAX	152,422	161,355	131,521
INTEREST EARNED	468	500	500
FUND BALANCE	<u>-</u>	<u>51,182</u>	<u>103,000</u>
 TOTAL REVENUE	 \$ <u>2,339,953</u>	 \$ <u>2,293,119</u>	 \$ <u>2,199,983</u>
 TRANS FROM OTHER FUNDS	 <u>52,876</u>	 <u>52,876</u>	 <u>52,876</u>
 TOTAL REVENUE AND TRANS	 \$ <u>2,392,829</u>	 \$ <u>2,345,995</u>	 \$ <u>2,252,859</u>
 APPROPRIATIONS			
BOND PRINCIPAL	\$ 1,235,000	\$ 1,270,000	\$ 1,385,000
BOND INTEREST	1,106,715	1,073,995	864,359
PAYING AGENTS' FEES	<u>1,613</u>	<u>2,000</u>	<u>3,500</u>
 TOTAL APPROPRIATIONS	 \$ <u>2,343,328</u>	 \$ <u>2,345,995</u>	 \$ <u>2,252,859</u>
 TRANS TO OTHER FUNDS	 <u>-</u>	 <u>-</u>	 <u>-</u>
 TOTAL APPROPRIATION AND TRANS	 \$ <u>2,343,328</u>	 \$ <u>2,345,995</u>	 \$ <u>2,252,859</u>
 ENDING BALANCE	 \$ <u>49,501</u>	 \$ <u>-</u>	 \$ <u>-</u>

CITY OF BOERNE
CEMETERY FUND
SUMMARY OF PROPOSED BUDGET
FY 2015 - 2016

	ACTUAL FY 2013-2014	ESTIMATE FY 2014-2015	PROPOSED FY 2015-2016
REVENUES			
SALE OF LOTS	\$ 85,615	\$ 55,000	\$ 120,000
URNGARDEN SALES	7,615	5,000	5,000
ENDOWMENT	27,700	20,000	20,000
DONATIONS	-	-	-
INTEREST-INVESTMENTS	2,967	2,500	500
MISCELLANEOUS	23	14	200
ENDOWMENT INTEREST	105	125	500
FUND BALANCE	<u>-</u>	<u>13,965</u>	<u>19,729</u>
 TOTAL REVENUE	 \$ <u>124,025</u>	 \$ <u>96,604</u>	 \$ <u>165,929</u>
 APPROPRIATIONS			
PERSONNEL SERVICES	\$ 47,731	\$ 49,461	\$ 55,224
SUPPLIES	2,858	2,500	3,000
GENERAL	365	5,250	1,000
MAINTENANCE	254	2,350	3,650
CONTRACTUAL	7,257	7,188	77,555
CAPITAL OUTLAY	<u>-</u>	<u>29,855</u>	<u>25,500</u>
 TOTAL APPROPRIATIONS	 \$ <u>58,465</u>	 \$ <u>96,604</u>	 \$ <u>165,929</u>
 ENDING BALANCE	 \$ <u><u>65,560</u></u>	 \$ <u><u>-</u></u>	 \$ <u><u>-</u></u>

CITY OF BOERNE
ELECTRIC UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2015-2016

	ACTUAL FY 2013-2014	ESTIMATE FY 2014-2015	PROPOSED FY 2015-2016
REVENUES			
ELECTRIC SALES	\$ 14,575,257	\$ 15,557,612	\$ 14,500,905
CONTRIBUTIONS FROM DEVELOPERS	377,048	-	-
PENALTIES	124,342	125,272	125,000
CONNECTION FEES	2,105	4,200	2,600
PRIMARY EXTENSIONS	252,053	225,000	100,000
YARD LIGHTS	43,276	35,000	46,000
POLE CONTACT FEES	137,305	134,669	139,000
MISCELLANEOUS	80,600	67,300	80,000
INTEREST ON INVESTMENTS	37,700	38,458	15,350
TRANSFER FROM OTHER FUNDS	-		291,000
FUND BALANCE	-	215,660	264,598
TOTAL REVENUES	<u>\$ 15,629,686</u>	<u>\$ 16,403,171</u>	<u>\$ 15,564,453</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,902,944	\$ 1,938,884	\$ 2,241,063
SUPPLIES	91,770	60,936	85,000
MAINTENANCE	114,052	131,000	159,950
CONTRACTUAL	11,427,950	10,584,603	10,780,686
NON -DEPARTMENTAL EXPENSE	604,965	570,762	593,325
SUB-TOTAL OPERATING EXPENSES	<u>\$ 14,141,681</u>	<u>\$ 13,286,185</u>	<u>\$ 13,860,024</u>
NON-OPERATING EXPENSES:			
CONTRIBUTIONS	\$ 17,500	\$ 17,500	\$ 17,500
TRANSFERS TO OTHER FUNDS	115,863	615,863	386,863
GAIN/LOSS ON SALE OF ASSETS	-	-	-
CAPITAL OUTLAY	911,518	413,623	255,066
TRANSFER TO CAPITAL RESERVE	363,000	250,000	250,000
TRANSFER TO ECONOMIC DEV PROJECTS	225,000	250,000	250,000
TRANSFER TO QOL RESERVE	237,384	2,000,000	1,000,000
DEBT REQUIREMENT	45,000	45,000	45,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 1,915,265</u>	<u>\$ 3,591,986</u>	<u>\$ 2,204,429</u>
TOTAL APPROPRIATIONS	<u>\$ 16,056,946</u>	<u>\$ 16,878,171</u>	<u>\$ 16,064,453</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND COSTS AMORT.	<u>(495,855)</u>	<u>(475,000)</u>	<u>(500,000)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 15,561,091</u>	<u>\$ 16,403,171</u>	<u>\$ 15,564,453</u>
ENDING BALANCE	<u>\$ 68,595</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
WATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2015- 2016

	ACTUAL FY 2013-2014	ESTIMATE FY 2014-2015	PROPOSED FY 2015-2016
REVENUES			
WATER SALES	\$ 3,876,183	\$ 4,050,083	\$ 4,191,836
GRANT REVENUE (WATERSHED)	28,959	35,000	-
GBRA WATER-ESPERANZA	313,278	267,509	267,509
REUSE WATER SALES	-	-	12,000
CONTRIBUTIONS FROM DEVELOPERS	1,496,212	-	-
PENALTIES	45,266	42,850	42,850
PRIMARY/SUB DIV EXTENSIONS	68,418	50,000	38,000
BACKFLOW FEE	250	125	100
MISCELLANEOUS	143,635	143,000	153,000
INTEREST	9,257	15,150	4,550
TRANSFERS FROM CAPITAL RECOVERY	310,000	285,000	285,000
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ <u>6,291,458</u>	\$ <u>4,888,717</u>	\$ <u>4,994,845</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,068,470	\$ 1,164,230	\$ 1,309,187
SUPPLIES	99,217	62,395	91,100
MAINTENANCE	95,557	85,350	108,000
CONTRACTUAL	1,900,004	1,901,868	2,011,837
NON-DEPARTMENTAL EXPENSE	1,242,224	1,622,875	1,308,250
SUB-TOTAL OPERATING EXPENSES	\$ <u>4,405,472</u>	\$ <u>4,836,718</u>	\$ <u>4,828,374</u>
NON-OPERATING EXPENSES:			
TRANSFER TO OTHER FUNDS	\$ 315,863	\$ 315,863	\$ 315,863
CONTRIBUTIONS	10,000	10,000	10,000
WATERSHED GRANT EXPENSE	2,926	35,000	-
GAIN/LOSS ON SALE OF ASSETS	-	(11,892)	-
CAPITAL OUTLAY	1,838,861	109,776	400,700
TRANSFER TO CAPITAL RESERVE	90,000	264,385	139,908
TRANSFER TO ECONOMIC DEV PROJECTS	275,000	250,000	250,000
DEBT REQUIREMENT	275,000	285,000	300,000
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>2,807,650</u>	\$ <u>1,258,132</u>	\$ <u>1,416,471</u>
TOTAL APPROPRIATIONS	\$ <u>7,213,122</u>	\$ <u>6,094,850</u>	\$ <u>6,244,845</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(1,155,766)	(1,550,000)	(1,250,000)
TOTAL AFTER ADJUSTMENTS	\$ <u>6,057,356</u>	\$ <u>4,544,850</u>	\$ <u>4,994,845</u>
ENDING BALANCE	\$ <u>234,102</u>	\$ <u>343,867</u>	\$ <u>-</u>

CITY OF BOERNE
WASTEWATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2015-2016

	<u>ACTUAL</u> <u>FY 2013-2014</u>	<u>ESTIMATE</u> <u>FY 2014-2015</u>	<u>PROPOSED</u> <u>FY 2015-2016</u>
REVENUES			
WASTEWATER SALES	\$ 3,833,547	\$ 3,956,963	\$ 4,135,026
CONTRIBUTIONS FROM DEVELOPERS	1,703,659	-	-
PENALTIES	45,481	45,000	46,630
CONNECTION FEES	15,678	15,000	20,000
MISCELLANEOUS	11,841	1,855,000	12,500
INTEREST	5,067	10,750	3,000
TRANSFERS FROM CAPITAL RECOVERY	585,000	350,000	780,000
TRANSFERS FROM OTHER FUNDS	300,000	300,000	300,000
FUND BALANCE		-	147,591
TOTAL REVENUES	<u>\$ 6,500,273</u>	<u>\$ 6,532,713</u>	<u>\$ 5,444,747</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 959,490	\$ 1,090,302	\$ 1,282,136
SUPPLIES	127,762	117,921	101,075
MAINTENANCE	118,819	130,699	116,200
CONTRACTUAL	542,033	546,776	600,858
NON-DEPARTMENTAL EXPENSE	4,420,270	3,822,406	4,292,903
SUB-TOTAL OPERATING EXPENSES	<u>\$ 6,168,374</u>	<u>\$ 5,708,104</u>	<u>\$ 6,393,172</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
CONTRIBUTIONS	10,000	10,000	10,000
GAIN/LOSS ON SALE OF ASSETS	-	(115)	
CAPITAL OUTLAY	1,841,786	60,000	416,000
TRANSFER TO DEBT RESERVE	344,225	346,000	350,000
TRANSFER TO CAPITAL RESERVE		1,661,337	-
DEBT REQUIREMENT	585,000	750,000	780,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 2,791,586</u>	<u>\$ 2,837,797</u>	<u>\$ 1,566,575</u>
TOTAL APPROPRIATIONS	<u>\$ 8,959,960</u>	<u>\$ 8,545,901</u>	<u>\$ 7,959,747</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(2,586,571)	(2,013,188)	(2,515,000)
TOTAL AFTER ADJUSTMENTS	<u>\$ 6,373,389</u>	<u>\$ 6,532,713</u>	<u>\$ 5,444,747</u>
ENDING BALANCE	<u>\$ 126,884</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BOERNE
GAS UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2015-2016

	ACTUAL FY 2013-2014	ESTIMATE FY 2014-2015	PROPOSED FY 2015-2016
REVENUES			
GAS SALES	\$ 1,994,902	\$ 1,847,014	\$ 1,961,160
CONTRIBUTIONS FROM DEVELOPERS	831,564	-	-
PENALTIES	16,180	16,000	17,500
CONNECTION FEES	52,504	90,000	65,000
PRIMARY EXTENSIONS	1,133	15,000	10,000
MISCELLANEOUS	10,745	10,000	10,000
INTEREST	110	180	450
TRANSFERS FROM OTHER FUNDS	100,000	431,917	80,000
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ 3,007,138	\$ 2,410,111	\$ 2,144,110
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 533,949	\$ 594,288	\$ 664,915
SUPPLIES	23,058	18,112	25,200
MAINTENANCE	44,436	62,550	54,500
CONTRACTUAL	1,046,942	914,575	1,023,077
NON-DEPARTMENTAL EXPENSE	333,751	282,480	327,560
SUB-TOTAL OPERATING EXPENSES	\$ 1,982,136	\$ 1,872,005	\$ 2,095,252
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
CONTRIBUTIONS	10,000	10,000	10,000
GAIN/LOSS ON SALE OF ASSETS	-	(2,614)	
CAPITAL OUTLAY	1,016,525	562,202	145,330
DEBT REQUIREMENT	115,000	120,000	125,000
SUB-TOTAL NON-OPERATING EXPENSES	\$ 1,152,100	\$ 700,163	\$ 290,905
TOTAL APPROPRIATIONS	\$ 3,134,236	\$ 2,572,168	\$ 2,386,157
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(247,775)	(200,000)	(250,000)
TOTAL AFTER ADJUSTMENTS	\$ 2,886,461	\$ 2,372,168	\$ 2,136,157
ENDING BALANCE	\$ 120,677	\$ 37,943	\$ 7,953

CITY OF BOERNE
SOLID WASTE UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2015- 2016

	ACTUAL FY 2013-2014	ESTIMATE FY 2014-2015	PROPOSED FY 2015-2016
REVENUES			
SOLID WASTE COLLECTIONS	\$ 640,960	\$ 675,392	\$ 685,522
BRUSH PICK UP			54,000
PENALTIES	6,798	6,000	7,000
INTEREST ON INVESTMENTS	75	100	175
GRANT REIMBURSEMENTS	-	18,000	-
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ <u>647,833</u>	\$ <u>699,492</u>	\$ <u>746,697</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
SUPPLIES	\$ 1,823	\$ 2,050	\$ 2,600
CONTRACTUAL	595,694	658,703	667,163
NON-DEPARTMENTAL EXPENSE	491	250	200
SUB-TOTAL OPERATING EXPENSES	\$ <u>598,008</u>	\$ <u>661,003</u>	\$ <u>669,963</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 32,000
GRANT EXPENSE	-	26,630	-
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>-</u>	\$ <u>26,630</u>	\$ <u>32,000</u>
TOTAL APPROPRIATIONS	\$ <u>598,008</u>	\$ <u>687,633</u>	\$ <u>701,963</u>
ENDING BALANCE	\$ <u>49,825</u>	\$ <u>11,859</u>	\$ <u>44,734</u>

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET
CAPITAL RECOVERY
FY 2015 - 2016

	ACTUAL FY 2013-2014	ESTIMATE FY 2014-2015	PROPOSED FY 2015-2016
REVENUES			
DIST LINES - WATER	\$ 542,302	\$ 550,000	\$ 450,000
DIST LINES - WASTEWATER	750,097	750,000	650,000
TREATMENT PLANT - WATER	43,239	25,000	50,000
TREATMENT PLANT - WASTEWATER	36,392	16,000	50,000
INTEREST - WATER	5,216	12,500	10,000
INTEREST - WASTEWATER	67	300	350
FUND BALANCE	-	-	-
TOTAL REVENUES	\$ <u>1,377,314</u>	\$ <u>1,353,800</u>	\$ <u>1,210,350</u>
EXPENSES			
TRANSFER TO DEBT SERVICE - WATER	\$ 310,060	\$ 285,000	\$ 300,000
TRANSFER TO DEBT SERVICE - WASTEWATER	585,000	350,000	780,000
TOTAL EXPENSES	\$ <u>895,060</u>	\$ <u>635,000</u>	\$ <u>1,080,000</u>
NET CASH INCR/(DECR)	\$ <u><u>482,254</u></u>	\$ <u><u>718,800</u></u>	\$ <u><u>130,350</u></u>

CITY OF BOERNE
2010 WASTEWATER UTILITY REVENUE BOND CONSTRUCTION
SUMMARY OF PROPOSED BUDGET
FY 2015 - 2016

	ACTUAL FY 2013-2014	ESTIMATE FY 2014-2015	PROPOSED FY 2015-2016
REVENUES			
INTEREST - WASTEWATER	\$ 1,097	\$ 1,200	\$ 250
BOND PROCEEDS	-	-	-
FUND BALANCE	331,482	946,129	1,778,618
TOTAL REVENUES	\$ 332,579	\$ 947,329	\$ 1,778,868
EXPENSES			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES	\$ 142,005	\$ 35,000	\$ -
TOTAL CONTRACTUAL	\$ 142,005	\$ 35,000	\$ -
<u>CAPITAL OUTLAY</u>			
EASEMENTS	\$ -	\$ -	\$ -
WWTRC PLANT CONSTRUCTION	10,327	162,527	1,000,000
RECYCLED PLANT CONSTRUCTION	8,114	-	-
PIPELINE-COLLECTION	-	-	-
PIPELINE-RECYCLED WATER	-	-	-
PIPELINE -STREAMFLOW MAINTENANCE	-	-	-
LESTER SEWER MAIN	172,133	-	-
BROWN'S CREEK	-	326,796	-
SUGG'S CREEK	-	-	425,000
NORTH MAIN SEWER	-	-	28,868
CREEKSIDE REUSE MAIN	-	423,006	-
RECLAIMED STORAGE TANK - ESPERANZA	-	-	325,000
TOTAL CAPITAL OUTLAY	\$ 190,574	\$ 912,329	\$ 1,778,868
TOTAL EXPENSES	\$ 332,579	\$ 947,329	\$ 1,778,868
NET CASH INCREASE/(DECR)	\$ -	\$ -	\$ -